

**EXHIBIT #23**

**Internal Revenue Service**

Appeals Office M/S 55203  
5045 E. Butler.  
Fresno, CA 93727-5136

Date: **OCT 11 2011**

LARRY L STULLER  
565 ADDISON AVENUE  
WASHINGTON PA 15301

**Department of the Treasury****EXHIBIT # 23****Person to Contact:**

Corina Arredondo  
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**Refer Reply to:**

AP:W:A10:T4:FSC

**In Re:**

Freedom of Information Act

**Disclosure Case Number(s):**

02-2010-02594

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Dear Mr. Stuller,

This letter is in response to your appeals request dated 09/14/2011 of Freedom of Information Act (FOIA) information. According to your letter you are appealing the response of 08/18/2010 from the Disclosure Office of your request for information dated 08/14/2010.

Appeals jurisdiction concerning FOIA cases is found in 26 CFR 601.702. It states the following:

(c) Specific requests for other records--(1) In general. (i) Subject to the application of the exemptions described in 5 U.S.C. 552(b) and the exclusions described in 5 U.S.C. 552(c), the IRS shall, in conformance with 5 U.S.C. 552(a)(3), make reasonably described records available to a person making a request for such records which conforms in every respect with the rules and procedures set forth in this section. Any request or any appeal from the initial denial of a request that does not comply with the requirements set forth in this section shall not be considered subject to the time constraints of paragraphs (c)(9), (10), and (11) of this section, unless and until the request or appeal is amended to comply. The IRS shall promptly advise the requester in what respect the request or appeal is deficient so that it may be resubmitted or amended for consideration in accordance with this section. If a requester does not resubmit a perfected request or appeal within 35 days from the date of a communication from the IRS, the request or appeal file shall be closed. When the resubmitted request or appeal conforms with the requirements of this section, the time constraints of paragraphs (c)(9), (10), and (11) of this section shall begin.

Since the date of your appeals request 09/14/2011 is more than 35 days from the Philadelphia Disclosure Office letter of 08/18/2010, your appeal rights have lapsed and we do not have jurisdiction to review your appeal.

Sincerely,

A handwritten signature in black ink, appearing to read "C. Ace". The signature is fluid and cursive, with the first name "C." and the last name "Ace" clearly distinguishable.

C. Ace  
Appeals Team Manager